



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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AMARAVATI, MONDAY , OCTOBER 16, 2017

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NOTIFICATIONS BY GOVERNMENT
REVENUE DEPARTMENT
(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - REDUCTION OF RATE OF TAX ON SERVICES PROVIDED TO THE CENTRAL GOVERNMENT, STATE GOVERNMENT, UNION TERRITORY, Etc.

[GO.Ms.No.460, Revenue (Commercial Taxes-II), 16th October, 2017]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-Section (5) of section 15 and sub-Section (1) of Section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the notification issued in G.O.Ms.No.259, Revenue (Commercial Taxes-II), 29th June, 2017 as subsequently amended.

The notification shall be deemed to have come into force with effect on and from 21st September, 2017.

AMENDMENTS

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Andhra Pradesh Goods and Services Tax Act, 2017.</p>	6	-
<p>(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.</p>	9	“

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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